

Fill in this information to identify the case:

Debtor name **Treasures and Gems, Ltd**
 United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
David M. Repetto, Esq. Hardwood Lloyd, LLC 130 Main Street Hackensack, NJ 07601		Administrator of probate matter	Disputed			\$0.00
Internal Revenue Service PO Box 7346 Philadelphia, PA 19114		For noticing purposes				Unknown
Kathleen M. Lee, Esq. Hardwood Lloyd, LLC 130 Main Street Hackensack, NJ 07601		Counsel for Administrator in Probate matter	Disputed			\$0.00
State of New York NYS Dept. Taxation & Finance Bankruptcy/Special Procedures Albany, NY 12205-0300		For noticing purposes				Unknown